

Form F-66 (IA-2) (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>WHITTEMORE</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16205501200000</div> <div>CITY CLERK</div> <div>P. O. BOX 116</div> <div>WHITTEMORE, IA 50598</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		158,982		158,982	152,885
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		158,982		158,982	152,885
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		63,976	0	63,976	55,011
Licenses and permits		440	0	440	1,000
Use of money and property		10,959	13,051	24,010	25,000
Intergovernmental		93,352	0	93,352	97,150
Charges for fees and service		79,895	1,247,994	1,327,889	1,655,000
Special assessments		0	0	0	
Miscellaneous		40,976	13,770	54,746	80,000
Other financing sources		100,000	100,000	200,000	200,000
Total revenues and other sources		548,580	1,374,815	1,923,395	2,266,046
Expenditures and Other Financing Uses					
Public safety		27,508	0	27,508	18,400
Public works		186,229	0	186,229	155,000
Health and social services		0	0	0	200
Culture and recreation		136,014	0	136,014	170,000
Community and economic development		54,424	0	54,424	24,000
General government		110,772	0	110,772	200,000
Debt service		3,235	0	3,235	3,235
Capital projects		0	0	0	
Total governmental activities expenditures		518,182	0	518,182	570,835
Business type activities		0	2,240,328	2,240,328	2,710,000
Total ALL expenditures		518,182	2,240,328	2,758,510	3,280,835
Other financing uses, including transfers out		0	200,000	200,000	200,000
Total ALL expenditures/And other financing uses		518,182	2,440,328	2,958,510	3,480,835
Excess revenues and other sources over (Under) Expenditures/And other financing uses		30,398	-1,065,513	-1,035,115	-1,214,789
Beginning fund balance July 1, 2015		(503,453)	2,532,291	2,028,838	2,609,369
Ending fund balance June 30, 2016		(473,055)	1,466,778	993,723	1,394,580
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 36,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,509,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 755,578
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-24-2016	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
LINDA K. FARRELL		→	515	884-2265	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/17/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WHITEMORE						<div><input type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	155,616			3,366			158,982			158,982	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	155,616	0		3,366	0		158,982		T01	158,982	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	155,616	0		3,366	0	0	158,982			158,982	6				
7	TIF revenues							0		T01	0	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes	63,976						63,976		T09	63,976	14				
15	TOTAL OTHER CITY TAXES	63,976	0	0	0	0	0	63,976	0		63,976	15				
16	Section B - LICENSES AND PERMITS	440						440		T29	440	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	723						723	234	U20	957	18				
19	Rents and royalties	3,139						3,139	8,400	U40	11,539	19				
20	Other miscellaneous use of money and property	7,097						7,097	4,417	U20	11,514	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	10,959	0	0	0	0	0	10,959	13,051		24,010	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						GAAP		NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		62,284					62,284		C46	62,284	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	880						880		C89	880	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	State Allocation at Library (405 a.)	2,866						2,866			2,866	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	3,746	62,284	0	0	0	0	66,030	0		66,030	60
61												61
62	Local grants and reimbursements											62
63	County contributions	11,100						11,100			11,100	63
64	Library service							0		D89	0	64
65	Township contributions	14,222						14,222		D89	14,222	65
66	Fire/EMT service							0		D89	0	66
67	Don J. Whittemore Grant Monies	2,000						2,000		D89	2,000	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	27,322	0	0	0	0	0	27,322	0		27,322	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	31,068	62,284	0	0	0	0	93,352	0		93,352	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	132,389	A91	132,389	73
74	Sewer							0	39,877	A8Ø	39,877	74
75	Electric							0	648,376	A92	648,376	75
76	Gas							0	379,743	A93	379,743	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	47,609	A81	47,609	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WHITEMORE						GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	67,237						67,237		A89	67,237	99				
100	Park, recreation, and cultural charges	12,658						12,658		A61	12,658	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	79,895	0	0	0	0	0	79,895	1,247,994		1,327,889	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds							0	3,925	U99	3,925	109				
110	Sale of property and merchandise							0	9,845	U11	9,845	110				
111	Fines	100						100		U30	100	111				
112	Internal service charges	1,295						1,295		NR	1,295	112				
113	Other miscellaneous - Specify							0			0	113				
114	Donations from Private Sources	39,581						39,581			39,581	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	40,976	0	0	0	0	0	40,976	13,770		54,746	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WHITEMORE		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	382,930	62,284	0	3,366	0	0	448,580	1,274,815		1,723,395	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	100,000						100,000	100,000		200,000	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	100,000	0	0	0	0	0	100,000	100,000		200,000	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	482,930	62,284	0	3,366	0	0	548,580	1,374,815		1,923,395	132
133												133
134	Beginning fund balance July 1, 2015	-1,132,367	616,856		12,058			-503,453	2,532,291		2,028,838	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	-649,437	679,140	0	15,424	0	0	45,127	3,907,106		3,952,233	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
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152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF WHITEMORE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,000						2,000		E62	2,000	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	227						227		E89	227	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	20,914						20,914		E24	20,914	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	4,256						4,256		E32	4,256	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	111						111		E32	111	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	27,508	0		0	0	0	27,508			27,508	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WHITTEMORE		<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	76,208	75,000					151,208		E44	151,208	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	13,860						13,860		E44	13,860	48
49	Traffic control safety — Current operation	227						227		E44	227	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	17,415						17,415		E44	17,415	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	3,519						3,519		E81	3,519	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	111,229	75,000		0	0	0	186,229			186,229	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WHITTEMORE						<input type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF WHITTEMORE						<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	76,163						76,163		E52	76,163	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	8,457						8,457		E61	8,457	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	50,832						50,832		E61	50,832	135
136	Other culture and recreation	562						562		E61	562	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	136,014	0		0	0	0	136,014			136,014	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	4,657						4,657		E89	4,657	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	49,767						49,767		E89	49,767	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	54,424	0	0	0	0	0	54,424			54,424	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WHITEMORE						<input type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
159	Section F — GENERAL GOVERNMENT											159				
160	Mayor, council and city manager — Current operation	3,426						3,426		E29	3,426	160				
161	Purchase of land and equipment							0		G29	0	161				
162	Clerk, Treasurer, financial administration — Current operation	18,596						18,596		E23	18,596	162				
163	Purchase of land and equipment							0		G23	0	163				
164	Elections — Current operation	1,006						1,006		E89	1,006	164				
165	Purchase of land and equipment							0		G89	0	165				
166	Legal services and city attorney — Current operation							0		E25	0	166				
167	Purchase of land and equipment							0		G25	0	167				
168	City hall and general buildings — Current operation	11,002						11,002		E31	11,002	168				
169	Purchase of land and equipment							0		G31	0	169				
170	Construction							0		F31	0	170				
171	Tort liability — Current operation	13,966						13,966		E89	13,966	171				
172	Other general government — Current operation	62,776						62,776		E89	62,776	172				
173	Purchase of land and equipment							0		G89	0	173				
174								0			0	174				
175								0			0	175				
176	TOTAL GENERAL GOVERNMENT	110,772	0	0	0	0	0	110,772			110,772	176				
177	Section G — DEBT SERVICE				3,235			3,235			3,235	177				
178								0			0	178				
179								0			0	179				
180								0			0	180				
181								0			0	181				
182	TOTAL DEBT SERVICE	0	0	0	3,235	0	0	3,235			3,235	182				
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183				
184								0			0	184				
185								0			0	185				
186								0			0	186				
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187				
188	— TIF CAPITAL PROJECTS — Specify										0	188				
189								0			0	189				
190								0			0	190				
191								0			0	191				
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192				
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193				
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	439,947	75,000	0	3,235	0	0	518,182			518,182	194				
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195				
196												196				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WHITTEMORE		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								148,033	E91	148,033	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							66,275	66,275	E80	66,275	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							1,688,875	1,688,875	E92	1,688,875	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation							278,708	278,708	E93	278,708	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							58,437	58,437	E81	58,437	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WHITEMORE						GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								2,240,328		2,240,328	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	439,947	75,000	0	3,235	0	0	518,182	2,240,328		2,758,510	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out							0	200,000		200,000	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	200,000		200,000	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	439,947	75,000	0	3,235	0	0	518,182	2,440,328		2,958,510	259				
260												260				
261	Ending fund balance June 30, 2016:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted							0			0	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	-1,089,384	604,140		12,189			-473,055			-473,055	267				
268	Total Governmental	-1,089,384	604,140	0	12,189	0	0	-473,055			-473,055	268				
269	Proprietary								1,466,778		1,466,778	269				
270	Total ending fund balance June 30, 2016	-1,089,384	604,140	0	12,189	0	0	-473,055	1,466,778		993,723	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	-649,437	679,140	0	15,424	0	0	45,127	3,907,106		3,952,233	271				
272												272				

Cell: B36
Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37
Comment: Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38
Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39
Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40
Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF WHITEMORE																													
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																							
	Purpose										Amount paid to other local governments										Purpose										Amount paid to State									
	Correction.....										M05 \$										Highways.....										L44 \$									
	Health.....										M32										All other.....										L89 \$									
	Highways.....										M44																													
	Transit subsidies.....										M94																													
	Libraries.....										M52																													
	Police protection.....										M62																													
	Sewerage.....										M80																													
Sanitation.....										M81																														
All other.....										M89 \$																														
Part IV	SALARIES AND WAGES																																							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																							
	Total salaries and wages paid.....															Amount - Omit cents					200 \$					211,367														
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED																																								
A. Long-term debt																																								
Purpose		Debt outstanding JULY 1, 2015 (a)		Debt during the fiscal year		Issued (b)		Retired (c)		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)																						
1. Water utility		19U \$ 411,000		29U \$ 26,000		39U \$		49U \$ 36,000		49U \$		49U \$		49U \$ 349,000		49U \$		191 \$ 6,165																						
2. Sewer utility		19U		29U		39U		49U		49U		49U		49U		49U		189																						
3. Electric utility		19U 2,160,000		29U		39U		49U		49U		49U		49U 2,160,000		49U		192 81,993																						
4. Gas utility		19U		29U		39U		49U		49U		49U		49U		49U		193																						
5. Transit-bus		19U		29U		39U		49U		49U		49U		49U		49U		194																						
6. Industrial Revenue		19T		24T		34T				44T		44T		44T		49U		189																						
7. Mortgage revenue		19T		24T		34T				44T		44T		44T		49U		189																						
8. TIF revenue		19U		29U		39U		49U		49U		49U		49U		49U		189																						
9. Other-Specify		19U		29U		39U		49U		49U		49U		49U		49U		189																						
10.		19U		29U		39U		49U		49U		49U		49U		49U		189																						
11.		19U		29U		39U		49U		49U		49U		49U		49U		189																						
12.		19U		29U		39U		49U		49U		49U		49U		49U		189																						
13.		19U		29U		39U		49U		49U		49U		49U		49U		189																						
14.		19U		29U		39U		49U		49U		49U		49U		49U		189																						
Total long-term debt		2,571,000		26,000		0		36,000		0		2,509,000		0		88,158																								
B. Short-term debt																																								
Outstanding as of JULY 1, 2015										61V \$					Amount - Omit cents																									
Outstanding as of JUNE 30, 2016										64V \$																														
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																								
Assessed Valuations by Levy Authority and County, AY2014/FY2016										Amount - Omit cents																														
Actual valuation -- January 1, 2014										\$					15,111,561					x .05 = \$					755,578															
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																																								
Type of asset		Amount - Omit cents																																						
		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61																																		
		\$		\$				993,723		993,723																														
REMARKS		V98																																						